

Ex.-PSC-Kettle-1
Docket 6690-UR-124
Witness: Mary Kettle
September 2, 2015
Cover Page

WISCONSIN PUBLIC SERVICE CORPORATION

Docket 6690-UR-124

Estimated Income Statement

Average Net Investment Rate Base

and

Revenue Requirement

for the Electric and Natural Gas Utilities

for the Test Year Ending December 31, 2016

September 2, 2015

Gas and Energy Division
PUBLIC SERVICE COMMISSION OF WISCONSIN

Wisconsin Public Service Corporation
Electric Utility Operations
Estimated Income Statement at Current Rates,
Average Net Investment Rate Base, and
Return on Net Investment Rate Base at Current Rates
Dollars in Thousands

	WPSC Filed	Total Company Staff Adjustments	Staff Estimated	WPSC Filed	Wisconsin Retail Staff Adjustments	Staff Estimated
<u>Estimated Income Statement</u>						
Revenues:						
Electric Sales Revenues	\$ 1,021,626	\$ 13,634	\$ 1,035,260	\$ 997,302	\$ 17,434	\$ 1,014,736
Interdepartmental Sales	\$ 424	-	\$ 424	335	2	\$ 337
Sales for Resale	\$ 228,204	(854)	\$ 227,350	46,969	(496)	\$ 46,473
Other Operating Revenues	5,877	-	\$ 5,877	4,960	1	4,961
Total Operating Revenues	\$ 1,256,131	\$ 12,780	\$ 1,268,911	\$ 1,049,566	\$ 16,941	\$ 1,066,507
Other Adjustments	(195)	-	(195)	(193)	-	(193)
Adjusted Total Operating Revenues	\$ 1,255,936	\$ 12,780	\$ 1,268,716	\$ 1,049,373	\$ 16,941	\$ 1,066,314
Operating and Maintenance Expense:						
Fuel & Purchased Power	\$ 645,560	\$ (26,583)	\$ 618,977	\$ 526,824	\$ (19,578)	\$ 507,246
Production	97,998	(4,479)	93,519	78,933	(3,337)	75,596
Transmission	435	(98)	337	392	(87)	305
Distribution	57,644	(5,815)	51,829	56,111	(5,670)	50,441
Customer Accounts	16,558	(2,131)	14,427	16,216	(2,085)	14,131
Customer Service & Sales	24,914	(1,909)	23,005	24,344	(1,903)	22,441
Administrative and General	85,481	(16,887)	68,594	76,403	(15,102)	61,301
Total Operating and Maintenance Expense	\$ 928,590	\$ (57,902)	\$ 870,688	\$ 779,223	\$ (47,762)	\$ 731,461
Depreciation	\$ 108,336	\$ (4,143)	\$ 104,193	\$ 93,072	\$ (3,449)	\$ 89,623
Regulatory Amortizations	14,553	-	\$ 14,553	13,888	32	\$ 13,920
Taxes Other Than Income Taxes	47,001	(350)	46,651	40,731	(200)	40,531
Income Taxes	41,771	30,295	72,066	28,525	27,363	55,888
Investment Tax Credit - Restored	(304)	-	(304)	(268)	(1)	(269)
Total Operating Expense	\$ 1,139,947	\$ (32,100)	\$ 1,107,847	\$ 955,171	\$ (24,017)	\$ 931,154
Operating Income	\$ 115,989	\$ 44,880	\$ 160,869	\$ 94,202	\$ 40,958	\$ 135,160
Adjustments to Operating Income	-	-	-	-	-	-
Adjusted Net Operating Income	\$ 115,989	\$ 44,880	\$ 160,869	\$ 94,202	\$ 40,958	\$ 135,160
<u>Average Net Investment Rate Base</u>						
Plant in Service	\$ 4,108,772	\$ (140,408)	\$ 3,968,364	\$ 3,558,587	\$ (115,911)	\$ 3,442,676
Accumulated Depreciation	(2,041,979)	25,170	(2,016,809)	(1,777,692)	18,914	(1,758,778)
Net Plant In Service	\$ 2,066,793	\$ (115,238)	\$ 1,951,555	\$ 1,780,895	\$ (96,997)	\$ 1,683,898
Fuel Inventory	41,310	5,779	47,089	32,651	4,714	37,365
Other Materials and Supplies	37,179	1	37,180	32,219	64	32,283
Other Investments	794	-	794	646	2	648
Deferred Taxes - Other Investments	(145)	-	(145)	(118)	-	(118)
Customer Advances	(5,750)	(2,490)	(8,240)	(5,726)	(2,489)	(8,215)
Average Net Investment Rate Base	\$ 2,140,181	\$ (111,948)	\$ 2,028,233	\$ 1,840,567	\$ (94,706)	\$ 1,745,861
Return on Net Investment Rate Base						
at Present Rates	5.42%		7.93%	5.12%		7.74%

Wisconsin Public Service Corporation
Natural Gas Utility Operations
Estimated Income Statement at Current Rates,
Average Net Investment Rate Base, and
Return on Net Investment Rate Base at Current Rates
Dollars in Thousands

	Total Company			Wisconsin Jurisdiction		
	WPSC Filed	Staff Adjustments	Staff Estimated	WPSC Filed	Staff Adjustments	Staff Estimated
Estimated Income Statement						
Revenues:						
Natural Gas Sales Revenues	\$ 317,970	\$ (18,459)	299,511	313,674	\$ (18,185)	295,489
Interdepartmental Sales	9,557	\$ 1,966	11,523	9,541	1,968	11,509
Transportation Revenues	18,358	\$ 1,350	19,708	17,884	1,349	19,233
Other Operating Revenues	1,672	\$ 33	1,705	1,677	\$ 27	1,704
Total Operating Revenues	<u>\$ 347,557</u>	<u>\$ (15,110)</u>	<u>\$ 332,447</u>	<u>342,776</u>	<u>\$ (14,841)</u>	<u>327,935</u>
Operating and Maintenance Expense:						
Purchased Gas	\$ 218,978	\$ (20,084)	\$ 198,894	\$ 215,645	\$ (19,616)	196,029
Production	4,741	(49)	4,692	4,665	(45)	4,620
Transmission	727	(3)	724	715	(2)	713
Distribution	27,862	(2,360)	25,502	27,592	(2,339)	25,253
Customer Accounts	10,859	(985)	9,874	10,683	(968)	9,715
Customer Service & Sales	5,879	(1,618)	4,261	5,754	(1,598)	4,156
Administrative and General	21,555	(3,971)	17,584	21,284	(3,926)	17,358
Total Operating and Maintenance Expense	<u>\$ 290,601</u>	<u>\$ (29,070)</u>	<u>\$ 261,531</u>	<u>286,338</u>	<u>\$ (28,494)</u>	<u>257,844</u>
Depreciation	17,370	(485)	16,885	17,227	(480)	16,747
Regulatory Amortizations	-	-	-	-	-	-
Taxes Other Than Income Taxes	5,618	335	5,953	5,557	333	5,890
Incomes Taxes	9,813	5,547	15,360	9,676	5,399	15,075
Investment Tax Credit - Restored	(46)	-	(46)	(45)	-	(45)
Total Operating Expense	<u>\$ 323,356</u>	<u>\$ (23,673)</u>	<u>\$ 299,683</u>	<u>318,753</u>	<u>\$ (23,242)</u>	<u>295,511</u>
Operating Income	\$ 24,201	8,563	\$ 32,764	24,023	\$ 8,401	32,424
Adjustments to Operating Income	(34)	-	(34)	(33)	-	(33)
Adjusted Net Operating Income	<u>\$ 24,167</u>	<u>\$ 8,563</u>	<u>\$ 32,730</u>	<u>23,990</u>	<u>\$ 8,401</u>	<u>32,391</u>
Average Net Investment Rate Base						
Plant in Service	\$ 813,723	\$ (8,917)	\$ 804,806	\$ 805,652	\$ (8,809)	\$ 796,843
Accumulated Depreciation	(458,754)	5,819	(452,935)	(453,766)	5,776	(447,990)
Net Plant In Service	<u>\$ 354,969</u>	<u>\$ (3,098)</u>	<u>\$ 351,871</u>	<u>351,886</u>	<u>\$ (3,033)</u>	<u>348,853</u>
Gas in Storage	24,941	(4,393)	20,548	24,566	(4,309)	20,257
Other Materials and Supplies	3,029	-	3,029	3,001	-	3,001
Customer Advances	(2,438)	(785)	(3,223)	(2,438)	(784)	(3,222)
Average Net Investment Rate Base	<u>\$ 380,501</u>	<u>\$ (8,276)</u>	<u>\$ 372,225</u>	<u>377,015</u>	<u>\$ (8,126)</u>	<u>368,889</u>
Return on Net Investment Rate Base at Present Rates						
	<u>6.35%</u>		<u>8.79%</u>	<u>6.36%</u>		<u>8.78%</u>

Wisconsin Public Service Corporation
Summary of Commission Staff Adjustments
to Electric and Natural Gas Income Statements
Dollars in Thousands

Adj No.		Total Company Electric	Total Company Gas	Total
	<u>Revenue Adjustments</u>			
1	Retail Electric Sales Revenues	\$ 13,634	\$ (18,459)	\$ (4,825)
2	Natural Gas Sales Revenue			
3	Interdepartmental Sales	-	1,966	1,966
4	Sales for Resale	(854)	-	(854)
5	Gas Transportation Revenues	-	1,350	1,350
6	Other Operating Revenues	-	33	33
	Total Revenue Adjustments	\$ 12,780	\$ (15,110)	\$ (2,330)
	<u>O&M Adjustments</u>			
7	Fuel and Purchased Power	(23,334)	-	(23,334)
8	Purchased Gas Expense	-	(20,084)	(20,084)
9	Payroll Expense	(10,521)	(2,349)	(12,870)
10	Incentive Compensation - Columbia	(657)		(657)
11	Incentive Compensation - Edgewater	(101)		(101)
12	Replacement of Cutouts	(2,000)		(2,000)
13	Sewer Lateral Inspection		(1,400)	(1,400)
14	Transmission Expense	(3,248)		(3,248)
15	Storm Damage	(718)		(718)
16	Tree Trimming	(506)		(506)
17	Reduce Acct. 549 for Fox 3	(243)		(243)
18	Reduce Acct. 549 for Fox 1&2 electricity	(1,166)		(1,166)
19	Adjust Uncollectibles and Reduce by 25% for ICE	(1,033)	(710)	(1,743)
20	DSM Escrow, Farm Rewiring, and Other Acct 908	(1,486)	(1,505)	(2,991)
21	Sales Promotion	(215)	(54)	(269)
22	Acct. 921 use restated 2014 inflated	(1,311)	(328)	(1,639)
23	Reduce Acct. 923 Outside Services	(1,520)	(380)	(1,900)
24	Reduce Acct. 924 to Correct Error	(250)	(62)	(312)
25	NEIL Distribution	(169)		(169)
26	Injuries & Damages	(709)	(177)	(886)
27	Acct. 926 Employee Benefits	(6,120)	(1,530)	(7,650)
28	Sale of the Company Plane	(235)	(59)	(294)
29	Reduce Remainder Assessment in Acct. 928	(159)	(40)	(199)
30	Correct Error in Return & Depreciation on ICE	928	251	1,179
31	Board of Directors Costs	(629)	(157)	(786)
32	Dues & Memberships	(434)	(109)	(543)
33	Goodwill Advertising	(128)	(32)	(160)
34	Inflation	(1,938)	(345)	(2,283)
	Total O&M Adjustments	\$ (57,902)	\$ (29,070)	\$ (86,972)
35	Depreciation	(4,143)	(485)	(4,628)
36	Taxes Other Than Income Taxes	(350)	335	(15)
37	Income Taxes	30,295	5,547	35,842
	Total Operating Exp. Adjustments	\$ (32,100)	\$ (23,673)	\$ (55,773)
	Total Adjustments to Operating Income	\$ 44,880	\$ 8,563	\$ 53,443

Wisconsin Public Service Corporation
Weighted Cost of Capital Calculation
at Various Returns on Common Equity Rate

Capital Structure Component	Amount (000's)	Percentage of Capital Structure	Annual Cost Rate with 9.60% Return on Common	Weighted Cost	Annual Cost Rate with 9.80% Return on Common	Weighted Cost	Annual Cost Rate with 10.00% Return on Common	Weighted Cost	Annual Cost Rate with 10.20% Return on Common	Weighted Cost
(A) Utility Common Stock Equity	1,450,820	50.46%	9.60%	4.84%	9.80%	4.95%	10.00%	5.05%	10.20%	5.15%
(B) Preferred Stock Equity	51,188	1.78%	6.08%	0.11%	6.08%	0.11%	6.08%	0.11%	6.08%	0.11%
(C) Long Term Debt	1,300,100	45.22%	4.81%	2.18%	4.81%	2.18%	4.81%	2.18%	4.81%	2.18%
(D) Short-Term Debt - Commercial Paper	72,860	2.54%	1.60%	0.04%	1.60%	0.04%	1.60%	0.04%	1.60%	0.04%
(E) Weighted Cost of Capital	\$ 2,874,968	100.00%		7.17%		7.28%		7.38%		7.48%
Income Taxes on Equity Capital										
at 35% Federal and 7.9% Wisconsin Tax										
(F) .6708 X (A)				3.32%		3.39%		3.46%		3.53%
(G) Ratepayer Cost of Capital				10.49%		10.67%		10.84%		11.01%

Interest Coverages

Before Tax Coverage										
(H) Line (G) / Lines (C) + (D)				4.73		4.81		4.88		4.96
After Tax Coverage										
(I) Line (E) / Lines (C) + (D)				3.23		3.28		3.32		3.37

Wisconsin Public Service Corporation
Calculation of Required Rate of Return
on Net Investment Rate Base
At Various Return on Common Equity Rates
Wisconsin Retail Electric Utility Operations
Dollars in Thousands

	At 9.60% Return on Common Equity	At 9.80% Return on Common Equity	At 10.00% Return on Common Equity	At 10.20% Return on Common Equity
(A) Weighted Cost of Capital	7.17%	7.28%	7.38%	7.48%
Ratio of Net Investment Rate Base plus CWIP to Capital				
(B) Applicable Primarily to Utility Operations plus Deferred Investment Tax Credits	94.35%	94.35%	94.35%	94.35%
(C) Adjusted Cost of Capital to Derive Percent Requirement Applicable to Net Investment Rate Base (= A / B)	7.60%	7.72%	7.82%	7.93%
(D) Average CWIP Balance	\$ 185,761	\$ 185,761	\$ 185,761	\$ 185,761
(E) Less: CWIP accruing 100% AFUDC	117,697	117,697	117,697	117,697
(F) Remaining CWIP to Earn a Current Return	\$ 68,064	\$ 68,064	\$ 68,064	\$ 68,064
(G) Percentage of Remaining CWIP to Earn a Current Return	50%	50%	50%	50%
(H) Average CWIP Earning a Current Return (= F X G)	\$ 34,032	\$ 34,032	\$ 34,032	\$ 34,032
(I) DePere Energy Center (DEC)	10,697	10,697	10,697	10,697
(J) Crane Creek Deferred Production Tax Credits & Depr.	13,269	13,269	13,269	13,269
(K) Fox Energy Center (FEC) Contract Buyout & Acquisition adj. & CSA	69,004	69,004	69,004	69,004
(L) Glenmore Wind Asset retirement	(49)	(49)	(49)	(49)
(M) Plant Abandonment - Pulliam 5&6 and Weston 1	6,145	6,145	6,145	6,145
(N) Deferred Tax Proration	2,142	2,142	2,142	2,142
(O) Total Allowed a Current Return (= H + I + J + K + L + M + N)	\$ 135,240	\$ 135,240	\$ 135,240	\$ 135,240
(P) Current Earnings on CWIP and Allowed Items at the Adjusted Cost of Capital (= N X C)	\$ 10,278	\$ 10,441	\$ 10,576	\$ 10,725
(Q) Average Total Company Net Investment Rate Base	\$ 2,028,233	\$2,028,233	\$2,028,233	\$2,028,233
(R) Adjustment to Adjusted Cost of Capital to Provide a Current Return on CWIP and Allowed Items (= O / P)	0.51%	0.51%	0.52%	0.53%
(S) Columbia & Edgewater Precert/Preconstruction	\$ 75	\$ 75	\$ 75	\$ 75
(T) EPA NOV Deferral	292	292	292	292
(U) Wisconsin Electric Fuel True-Up	7,078	7,078	7,078	7,078
(V) Total Allowed at short-term Debt (= S + T + U)	\$ 7,445	\$ 7,445	\$ 7,445	\$ 7,445
Current Earnings on Items Allowed at Composite Short-term Debt Rate of 1.60% (= (V) X .0160)	119	119	119	119
(W)				
Adjustment to Adjusted Cost of Capital to Provide a Current Return on Allowed Items at Short Term Debt Rate (= (X) / (O))	0.01%	0.01%	0.01%	0.01%
(X)				
(Y) Rate of Return Required on Net Investment Rate Base (= C+L+P)	8.12%	8.24%	8.35%	8.47%

Wisconsin Public Service Corporation
Calculation of Required Rate of Return
on Net Investment Rate Base
At Various Return on Common Equity Rates
Wisconsin Natural Gas Utility Operations
Dollars in Thousands

	At 9.60% Return on Common Equity	At 9.80% Return on Common Equity	At 10.00% Return on Common Equity	At 10.20% Return on Common Equity
(A) Weighted Cost of Capital	7.17%	7.28%	7.38%	7.48%
Ratio of Net Investment Rate Base plus CWIP to Capital				
(B) Applicable Primarily to Utility Operations plus Deferred Investment Tax Credits	94.35%	94.35%	94.35%	94.35%
(C) Adjusted Cost of Capital to Derive Percent Requirement Applicable to Net Investment Rate Base (= A / B)	7.60%	7.72%	7.82%	7.93%
(D) Average CWIP Balance	\$ 6,731	\$ 6,731	\$ 6,731	\$ 6,731
(E) Percentage of CWIP to Earn a Current Return	50%	50%	50%	50%
(F) Average CWIP Earning a Current Return (= D X E)	\$ 3,366	\$ 3,366	\$ 3,366	\$ 3,366
(G) Deferred Tax Proration	\$ 318	\$ 318	\$ 318	\$ 318
(H) Total Allowed a Current Return (= F + G)	\$ 3,684	\$ 3,684	\$ 3,684	\$ 3,684
(I) Current Earnings on CWIP and Allowed Items at the Adjusted Cost of Capital (= H X C)	\$ 280	\$ 284	\$ 288	\$ 292
(J) Average Total Company Net Investment Rate Base	\$ 368,889	\$ 368,889	\$ 368,889	\$ 368,889
(K) Adjustment to Adjusted Cost of Capital to Provide a Current Return on CWIP and Allowed Items (= I / J)	0.08%	0.08%	0.08%	0.08%
(L) Rate of Return Required on Net Investment Rate Base (= C + K)	7.68%	7.80%	7.90%	8.01%

Wisconsin Public Service Corporation
Revenue Deficiency and Overall Percentage Rate Increases
Based on Various Returns on Common Stock Equity
Wisconsin Retail Electric Utility Operations
Dollars in Thousands

	At 9.60% Return on Common <u>Equity</u>	At 9.80% Return on Common <u>Equity</u>	At 10.00% Return on Common <u>Equity</u>	At 10.20% Return on Common <u>Equity</u>
(A) Adjusted Net Operating Income at Present Rates	\$ 135,160	\$ 135,160	\$ 135,160	\$ 135,160
(B) Average Wisconsin Retail Net Investment Rate Base	\$ 1,745,861	\$ 1,745,861	\$ 1,745,861	\$ 1,745,861
(C) Return on Average Net Investment Rate Base at Present Rates (= A / B)	7.74%	7.74%	7.74%	7.74%
(D) Required Return on Average Net Investment Rate Base	8.12%	8.24%	8.35%	8.47%
(E) Earnings Deficiency as a Percent of Average Net Investment Rate Base (= D - C)	0.38%	0.50%	0.61%	0.73%
(F) Earnings Deficiency on Average Net Investment Rate Base (= E X B)	\$ 6,634	\$ 8,729	\$ 10,650	\$ 12,721
Revenue Deficiency to Provide for Earnings Deficiency plus (G) Federal and State Income Taxes at combined rate of 0.401494 (= F / (1-0.401494))	\$ 11,085	\$ 14,585	\$ 17,794	\$ 21,254
(H) Retail Sales Revenue at Present Rates	\$ 1,014,736	\$ 1,014,736	\$ 1,014,736	\$ 1,014,736
(I) Required Percentage Rate Increase (= G / H)	1.09%	1.44%	1.75%	2.09%

Wisconsin Public Service Corporation
Excess Revenue and Overall Percentage Rate Decreases
Based on Various Returns on Common Stock Equity
Wisconsin Retail Natural Gas Utility Operations
Dollars in Thousands

	At 9.60% Return on Common Equity	At 9.80% Return on Common Equity	At 10.00% Return on Common Equity	At 10.20% Return on Common Equity
(A) Adjusted Net Operating Income at Present Rates	\$ 32,391	\$ 32,391	\$ 32,391	\$ 32,391
(B) Average Wisconsin Retail Net Investment Rate Base	\$ 368,889	\$ 368,889	\$ 368,889	\$ 368,889
(C) Return on Average Net Investment Rate Base at Present Rates (= A / B)	8.78%	8.78%	8.78%	8.78%
(D) Required Return on Average Net investment Rate Base	7.68%	7.80%	7.90%	8.01%
(E) Earnings Deficiency as a Percent of Average Net Investment Rate Base (= D - C)	-1.10%	-0.98%	-0.88%	-0.77%
(F) Earnings Deficiency on Average Net Investment Rate Base (= E X B)	\$ (4,058)	\$ (3,615)	\$ (3,246)	\$ (2,851)
Revenue Deficiency to Provide for Earnings Deficiency plus (G) Federal and State Income Taxes at combined rate of 0.40149 (= F / (1-0.40149))	\$ (6,780)	\$ (6,040)	\$ (5,424)	\$ (4,764)
(H) Retail Sales Revenue at Present Rates	\$ 326,231	\$ 326,231	\$ 326,231	\$ 326,231
(I) Required Percentage Rate Decrease Based on Retail Sales Revenue	-2.08%	-1.85%	-1.66%	-1.46%
(J) Retail Sales Revenue at Present Rates	\$ 326,231	\$ 326,231	\$ 326,231	\$ 326,231
(K) Less: Purchased Gas Expense	196,029	196,029	196,029	196,029
(L) Margin Revenue at Present Rates	\$ 130,202	\$ 130,202	\$ 130,202	\$ 130,202
(M) Required Percentage Rate Decrease Based on Margin Revenue	-5.21%	-4.64%	-4.17%	-3.66%

**Wisconsin Public Service Corporation
Deferral Amortization Schedule**

Deferral	PSCW Deferral Authorization	Notes	Amortization Period	Test Year Amount Electric	Gas
DePere Energy Center Premium	6690-EB-104	4	2016-2023	2,280,420	0
Domestic Manufacturing Deduction and Research & Experimentation Tax Credits	6690-GF-115	4	2016	75,687	0
Domestic Manufacturing Deduction and Research & Experimentation Tax Credits	6690-UR-119	4	2016	(673,793)	0
Tax Deferrals	Precedent	4	2016	(244,976)	(131,671)
Farm Re-Wiring Escrow	6690-UR-121	1	2016	1,000,000	0
Farm Re-Wiring Escrow Amortization Adjustment	6690-UR-121	1	2016-2017	(289,829)	0
Conservation Escrow (pre-Act 141)	Various	3	2016	1,900,800	475,200
Conservation Escrow (Act 141)	Various	1	2016	14,145,421	3,936,007
Conservation Escrow Amortization Adjustment	Various	3	2016-2017	299,902	(1,130,748)
Manufactured Gas Plant Cleanup	6690-UR-110	2	2016-2017	0	4,044,736
DSI Pre-certification-Edgewater	6690-GF-118	4	2016	234,888	0
Crane Creek Production Tax Credits (Shift to Grants)	6690-UR-121	3	2016-2039	800,093	0
Glenmore Wind Asset Retirement	6690 (1/10/13 Accounting letter PSC Ref #178828)	4	2016	108,158	0
Crane Creek - Depreciation Deferral	6690-UR-122	4	2016-2039	(344,796)	0
Fox Energy Center - Purchased Power Contract Buyout	6690-EB-105	4	2016-2022	5,340,528	0
Fox Energy Center - Deferred Revenue Requirement	6690-EB-105	1	2016-2018	3,808,948	0
Fox Energy Center - Utility Acquisition Adjustment	6690-EB-105	3	2016-2038	1,790,574	0
Fox Energy Center - Contract Service Agreement	6690-EB-105	3	2016-2020	2,195,364	0
Plant Abandonment Pulliam 5/6 & Weston 1	6690-UR-123	4	2016-2022	1,540,668	0
EPA Notice of Violation-Pulliam & Weston	6690-GF-126	4	2016	490,427	0
EPA Notice of Violation-Columbia & Edgewater	6690-GF-126	4	2016	486,029	0
Totals				\$ 34,944,513	\$ 7,193,524

- (1) Amount applies to Wisconsin Retail customers only.
(2) Amount allocated between Wisconsin and Michigan Retail customers.
(3) Amount allocated between all WPSC jurisdictions. (WI, MI, FERC)
(4) Amount allocated between Wisconsin Retail and FERC Market Based customers.